

17-12-602. Sanctions.

(a) If a licensee or holder of a practice privilege under § [17-12-401\(i\)](#) is found to have committed any action or omission identified in § [17-12-601](#), the Arkansas State Board of Public Accountancy may impose any one (1) or more of the following sanctions:

- (1) Suspension, revocation, or denial of his or her license or practice privilege or the renewal thereof;
- (2) A penalty not to exceed one thousand dollars (\$1,000) for each violation;
- (3) Completion of appropriate education programs or courses;
- (4) Preissuance review of audits, review reports, or compilations;
- (5) Quality review conducted in such manner as the board may specify;
- (6) Successful completion of the licensing examination;
- (7) Conditions or restrictions upon the license, registration, or practice privilege; and
- (8) Any other requirements or penalties the board finds appropriate to the circumstances of the case and which would achieve the desired disciplinary purposes but which would not impair the public welfare and morals.

(b) In any proceeding in which the board finds that the licensee or holder of a practice privilege has committed any action or omission identified in § [17-12-601](#), the board may also require the licensee to pay the cost of the proceeding.

(c) Each instance when a federal or state law or any board rule is violated shall constitute a separate violation.

(d) Upon imposition of a sanction, the board may order that the license, permit, certificate, credential, registration, or practice privilege be suspended until its holder has complied in full with all applicable sanctions imposed under this section.

(e)(1) The power and authority of the board to impose sanctions authorized in this section are independent of and in addition to any other civil or criminal proceeding concerning the same violation.

(2) The imposition of a penalty does not preclude the board from imposing other sanctions short of revocation.

(f) The board is authorized to file suit in either the Pulaski County Circuit Court or the circuit court of any county in which the defendant resides or does business to collect any monetary penalty assessed under this chapter if the penalty is not paid within the time prescribed by the board.

History. Acts 1975, No. 160, § 13; A.S.A. 1947, § 71-623; Acts 1997, No. 242, § 19; 1999, No. 180, § 39; 2005, No. 54, § 18.